IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE FIFTH DAY OF APRIL
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE G. BIKSHAPATHY

And
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 6532 of 2005

Between:

1 Varikuti Kanya Kumari,

W/o.Sarveswara Rao
Padala Village, Tadepalligudem mandal,

West Godavari District.
2 Kesani Rajya Lakshmi W/o. Satayanarayana,
Velagala vari street 32nd Ward, Tadepalligudem,

West Godavari District.

..... PETITIONERS

AND

1 The Government of Andhra Pradesh,

rep. by the Secretary,
Commercial Tax Department,

Secretariat, Hyderabad.

2 The Deputy Commercial Tax Officer,

CT Unit II, Tadepalligudem,

West Godavari District.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to

issue a writ of Mandamus or any other appropriate Writ, order or direction declaring the impugned notice of Demand Prior to Attachment of Land on Form IV (Sec. 25 of RR Act) dt. 16-8-2004, under Andhra Pradesh Revenue Recovery Act, 1864 issued by the 2nd Respondent and consequential action of planting red flags in token of attachment of the said land without any notice of attachment as illegal, arbitrary, and violative of principles of natural justice etc and consequently quashing the same together with all the subsequent proceedings culminating planting of red flags in the said lands and grant such other just and consequential relief or reliefs.

Counsel for the Petitioner: Mr. N.V.ANANTHA KRISHNA

Counsel for the Respondents: GP FOR COMMERCIAL TAX

The Court made the following :

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ORDER: (PER GB,J)

This Writ Petition is filed seeking a writ of mandamus declaring the impugned notice of demand dated

16-08-2004, issued by the 2nd respondent and the consequential action of planting red flags in token of attachment of the said land without any notice of attachment, as illegal, arbitrary and violative of principles of natural justice.

2. It is the case of the 1st petitioner that the demand notice dated 16-08-2004 issued by the 2nd respondent is without jurisdiction. However, in respect of the demand notice, she has already filed a representation and without passing orders the property is being attached.

3. We are afraid we cannot accept this contention. When once the petitioner has filed a representation in pursuance of the said demand notice, the authorities are bound to pass appropriate orders, but there is no material to show that the orders have been passed. Under those circumstances, we find that the writ petition itself is premature and liable to be dismissed.

4. Accordingly, the Writ Petition is dismissed at the admission stage. No order as to costs.

G.BIKSHAPATHY,J

P.S.NARAYANA,J

5th April, 2005.

Tsy/es

To

1 The Secretary,

Government of Andhra Pradesh,

Commercial Tax Department, Secretariat, Hyderabad.

2 The Deputy Commercial Tax Officer,

CT Unit II, Tadepalligudem, West Godavari District.

3 Two CCs to the GP for Commercial Taxes,

High Court Buildings, Hyderabad (O.U.T.)

4 Two CD copies.